

ABSTRACT OF THE DISCLOSURE

A MISFET having a buried gate is formed by forming a dummy gate electrode on a semiconductor substrate, forming source/drain regions with the dummy electrode as a mask, after forming an insulating film in a way to bury the dummy gate electrode, while exposing an upper surface of the dummy gate, removing the dummy gate electrode and forming a first trench in the insulating film, enlarging the width of the first trench to provide a second trench in the insulating film which is wider than the first trench, forming a gate insulating film along the inner surface of the second trench, and forming a gate electrode in the second trench with the gate insulating film intervening therebetween. By doing so it is possible to control an offset between the end of the gate electrode and the ends of source/drain diffusion layers and a MISFET thus obtained operates stably.